



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–104259-18]

RIN 1545-BO56

Base Erosion and Anti-Abuse Tax; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed rule; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations to provide guidance regarding the tax on base erosion payments of taxpayers with substantial gross receipts and reporting requirements thereunder.

DATES: The public hearing is being held on Monday, March 25, 2019, at 1:00 p.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Friday, March 15, 2019.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building.

Send Submissions to CC:PA:LPD:PR (REG-104259-18), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR

(REG-104390-18), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-104259-18).

FOR FURTHER INFORMATION CONTACT: Concerning §§1.59A-1 through 1.59A-10 of the proposed regulations, Sheila Ramaswamy or Karen Walny at (202) 317-6938; concerning the services cost method exception, L. Ulysses Chatman at (202) 317-6939; concerning §§1.383-1, 1.1502-2, 1.1502-4, 1.1502-43, 1.1502-47, 1.1502-59A, 1.1502-100, and 1.6655-5 of the proposed regulations, Julie Wang at (202) 317-6975 or John P. Stemwedel at (202) 317-5024; concerning §§1.6038A-1, 1.6038A-2, and 1.6038A-4 of the proposed regulations, Brad McCormack or Anand Desai at (202) 317-6939. Concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing, Regina Johnson at (202) 317-6901 (not toll-free numbers), or email her at fdms.database@irs.counsel.treas.gov.

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-104259-18) that was published in the **Federal Register** on Friday, December 31, 2018 (83 FR 65956).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by February 19, 2019, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Friday, March 15, 2019.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will

prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or by contacting the Publications and Regulations Branch at (202) 317-6901(not a toll-free number).

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the “FOR FURTHER INFORMATION CONTACT” section of this document.

Martin V. Franks
Chief
Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)